

SENATE, May 28, 1864.—Read first and second times, and ordered to be placed upon the calendar and printed.

[By Mr. GRAHAM, from the Joint Committee on Impressments.]

A BILL

To provide supplies for the army, and to prescribe the mode of making impressments.

1 SECTION 1. *The Congress of the Confederate States of America*
2 *do enact*, Every person required to pay a tax in kind, under the
3 provisions of the "Act to lay taxes for the common defence and
4 carry on the Government of the Confederate States," approved
5 April 24, 1863, and the act amendatory thereof, approved Feb-
6 ruary 17, 1864, shall, in addition to the one-tenth required by
7 said acts to be paid as a tax in kind, deliver to the Confederate
8 Government, of the products of the present year and of the year
9 1865, one other tenth of the several products taxed in kind by
10 the acts aforesaid, which additional one-tenth shall be ascertained,
11 assessed and collected, in all respects, as is provided by law for
12 the said tax in kind, and shall be paid for, on delivery, by the
13 post quartermasters in the several districts at the assessed value
14 thereof.

1 Sec. 2. The supplies necessary for the support of the producer
2 and his family, and to carry on his ordinary business, shall be

3 exempted from the contribution required by the preceding sec-
 4 tion; and if the amount of any article or product so necessary
 5 cannot be agreed upon between the assessor and producer, it shall
 6 be ascertained and determined by disinterested freeholders of the
 7 vicinage, as is provided in cases of disagreement as to the esti-
 8 mates and assessments of the tax in kind. If required by the
 9 assessor, such freeholders shall ascertain whether a producer,
 10 who is found unable to furnish the additional one-tenth of any
 11 one product, cannot supply the deficiency by the delivery of an
 12 equivalent in other products, and upon what terms such commu-
 13 tation shall be made. Any commutation thus awarded shall be
 14 enforced and collected, in all respects, as is provided for any
 15 other contribution required by this act.

1 SEC. 3. The Secretary of War may, at his discretion, decline
 2 to assess, or, after assessment, may decline to collect, the whole
 3 or any part of the additional one-tenth herein provided for, in
 4 any district or locality; and it shall be his duty promptly to give
 5 notice of any such determination, specifying, with reasonable
 6 certainty, the district or locality and the product, or the propor-
 7 tion thereof, as to which he so declines.

1 SEC. 4. The products received for the contribution herein re-
 2 quired, shall be disposed of and accounted for in the same man-
 3 ner as those received for the tax in kind: and the Secretary of
 4 War may, whenever the exigencies of the public service will

5 allow, authorize the sale of products received from either source,
 6 to public officers or agents charged in any State with the duty of
 7 providing for the families of soldiers. Such sales shall be at the
 8 prices paid or assessed for the products sold, including the actual
 9 cost of collections.

1 SEC. 5. If, in addition to the tax in kind and the contribution
 2 herein required, the necessities of the army or the good of the
 3 service shall require other supplies of food or forage, or any other
 4 private property, and the same cannot be procured by contract,
 5 then impressments may be made of such supplies or other prop-
 6 erty, either for absolute ownership or for temporary use, as the
 7 public necessities may require. Such impressments shall be
 8 made in accordance with the provisions, and subject to the re-
 9 strictions, of the existing impressment laws, except so far as is
 10 herein otherwise provided.

1 SEC. 6. The right and the duty of making impressments is
 2 hereby confided, exclusively, to the officers and agents charged,
 3 in the several districts, with the assessment and collection of the
 4 tax in kind and of the contribution herein required; and all
 5 officers and soldiers, in any department of the army, are hereby
 6 expressly prohibited from undertaking, in any manner, to inter-
 7 fere with these officers and agents in any part of their duties, in
 8 respect to the tax in kind, the contribution, or the impressments
 9 herein provided for.

1 SEC. 7. Supplies or other property taken by impressment shall
2 be paid for by the post quartermasters in the several districts, and
3 shall be disposed of and accounted for by them as is required in
4 respect to the tax in kind and the contribution herein required;
5 and it shall be the duty of the post quartermasters to equalize
6 and apportion the impressments within their districts, as far as
7 practicable, so as to avoid oppressing any portion of the com-
8 munity.

1 SEC. 8. If any one not authorized by law to collect the tax in
2 kind or the contribution herein required, or to make impress-
3 ments, shall undertake, on any pretence of such authority, to
4 seize or impress, or to collect or receive any such property, or
5 shall, on any such pretence, actually obtain such property, he
6 shall, upon conviction thereof, be punished by fine not exceeding
7 five times the value of such property, and be imprisoned not
8 exceeding five years, at the discretion of the court having juris-
9 diction. And it shall be the duty of all officers and agents
10 charged with the assessment and collection of the tax in kind,
11 and of the contribution herein required, promptly to report,
12 through the post quartermasters in the several districts, any vio-
13 lation or disregard of the provisions of this act by any officer or
14 soldier in the service of the Confederate States.